

Logan
CITY

2004-05
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Logan City for the fiscal year ending June 30, 2005 as approved and adopted by resolution or ordinance dated June 22, 04. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

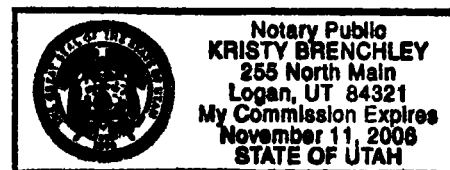
- ☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 22, 2004 for all budgetary funds.

Signed: Daryl E. Thompson
(Budget Officer)

Subscribed and sworn to this 16th day
of July, 2004

Kristy Brencley
(Notary Public)



GENERAL FUND

General Fund Revenues

Page 1 of 7

Account Number	Source of Revenue	2002-03	2003-04	Ensuing Year Approved Budget Appropriation
3100 TAXES				
3110	General Property Taxes-Current	1,575,684	1,997,253	1,990,000
3120	Prior Years' Taxes-Delinquent	25,000	16,000	36,000
3130	General Sales & Use Taxes	6,850,626	6,580,000	6,766,234
3140	Franchise Taxes	1,150,000	1,262,000	1,290,000
3170 FEE-IN-LIEU OF PROPERTY TAXES				
		2,830,000	2,639,400	2,606,000
3200 LICENSES AND PERMITS				
3210	Business Licenses & Permits	214,000	183,700	191,900
3220	Non-Business Licenses & Permits	568,000	580,518	836,000
3224	Cemetery-Burial Permits	0		
3225	Animal Licenses	13,000	6,500	6,000
3300 INTERGOVERNMENTAL REVENUE				
3310	Federal Grants	360,000	523,411	136,000
3312	Public Safety	220,640	190,669	91,113
3318	FEMA Flood Reimbursement			

Revenues

Page 2 of 7

Page 2 of 7

Source of Revenue	2002-03	2003-04	Ensuing Year Approved Budget Appropriation
State Grants	197,000	106,500	105,433
State Shared Revenue			
Class "C" Road Fund Allotment	1,400,000	1,400,000	1,400,000
State Liquor Fund Allotment	31,700	31,700	41,500
Small Cities	0	0	0
Grants From Local Units (Restaurant Taxes)	0	0	76,815
CHARGES FOR SERVICE			
Administrative Fees	1,772,005	1,782,501	1,737,657
General Government			
Court Costs, Fees & Charges (Clerk)			
Public Safety	104,700	1,716,200	1,563,920
Street & Public Improvements			47,400
Sanitation (Pre-Treatment)	0	0	0
Parks & Public Property			
Swimming Pool Fees	507,000	494,500	500,900
Park & Recreation Fees	674,450	446,150	603,485
Cemeteries	77,000	99,000	100,000
Communication Center	0	0	0

GENERAL FUND

General Fund Revenues

Page 3 of 7

Page 3 of 7

Account Number	Source of Revenue	2002-03	2003-04	Ensuing Year Approved Budget Appropriation
3500	Fines & Forfeitures			
3510	Fines	12,200	32,200	793,000
3520	Forfeitures			
3600	Miscellaneous Revenue			
3610	Interest Earnings	300,000	55,000	0
3620	Rents & Concessions	0		
3640	Sale of Fixed Assets-Compensation For Loss	2,521	57,521	119,800
3670	Miscellaneous Income	106,900	33,800	22,000
3680	Rental and Concessions Lease Income	8,000	53,000	22,050
		610,000	553,000	219,500
3800	Contributions & Tansfers			
	Transfer from Trust fund	40,000	40,000	0
	Transfer From Special Revenue	276,684	723,308	185,986
	Transfer from Enterprise Funds	4,662,957	4,804,346	5,407,534
	Contribution from Internal Service	0	0	300,000
	Contrib. From School District	28,000	18,000	18,000
	Contribution from Cache County		0	28,400
3870	Contrib. from Private Sources	0	0	0
3880	Beg. Class "C" Road Bal to Be Appropriated	0	0	394,437
3890	Beg. General Fund Balance to be Appropriated	0	0	585,000
		24,618,067	26,426,177	28,222,064

GENERAL FUND

General Fund Expenditures

Page 4 of 7

Page 4 of 7

Account Number	Expenditures	2002-03	2003-04	Ensuing Year Approved Budget Appropriation
4100	General Government			
4110	Legislative			
4111	City Council	127,350	118,947	139,504
4120	Judicial			
4121	City & Precinct Courts			415,749
4123	District & Circuit Courts			
4130	Executive & Central Staff Agencies			
	Administration	1,266,354	1,194,552	1,308,223
4140	Administrative Agencies			
4141	Finance	1,044,384	1,090,478	1,135,317
4142	Clerk			
4143	Treasurer	112,267	120,716	107,052
4144	Recorder	87,176	88,173	90,424
4145	Attorney	453,305	451,232	451,704
4150	Non-Departmental	739,581	364,314	962,150
4160	General Governmental Buildings	981,123	975,032	1,660,639
4170	Elections	0	24,075	3,000
4180				

GENERAL FUND

General Fund Expenditures

Page 5 of 7

Page 5 of 7

Account Number	Expenditures	2002-03	2003-04	Ensuing Year Approved Budget Appropriation
4190	Education & Community Promotion	328,074	198,906	128,406
4200	PUBLIC SAFETY			
4210	Police Department	4,390,733	4,816,652	4,703,338
4220	Fire Department	1,822,339	3,705,293	3,883,627
	Communications	0	0	0
4230	Corrections (Jail)			
4240	Protective Inspection	326,719	333,516	340,906
4253				
4300	PUBLIC HEALTH			
	Mosquito Abatement	0	0	0
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways & Streets	1,369,272	1,598,151	1,625,349
4415	Class "C" Road	1,400,000	1,400,000	1,794,437
	Street Lighting	297,000	297,000	297,000
4420	Sanitation			
4430	Sewage Collection & Disposal	0	0	0

Page 6 of 7

[illegible]

Page 7 of 7

[illegible]

Library Fund 2004-05

Special Revenue Fund

Account Number	Description	Prior Year Actual 2002-03	Current Year Estimate	Next Year Budget Appropriation
	REVENUES			
	General Property Tax	1,056,765	1,045,391	1,191,387
	Fines & Fees	33,275	30,000	31,700
	Miscellaneous Income	36,094	6,225	6,225
	OTHER SOURCES			
	Grants	88,772	38,200	36,500
	Transfer from General Fund	0	0	0
	Interest on Investments	0	4,000	4,000
	TOTAL REVENUES & OTHER SOURCES	1,214,906	1,123,816	1,269,812
	EXPENDITURES	952,731	1,032,361	1,095,981
	Transfer to General Fund	0	0	80,000
	Transfer to I.S. Fund	90,867	91,455	93,831
	Total Expenditures & Other Uses	1,043,598	1,123,816	1,269,812

RECREATION FUND 2004-05

Special Revenue Fund

Account Number	Description	Prior Year Actual 2002-03	Current Year Appropriation	Next Year Budget Appropriation
	REVENUES			
	Interest on Investments	0	0	0
	Other Income	104	0	0
	Grants	0	0	0
	Rents	4,400	4,703	7,960
	OTHER SOURCES			
	Cont. Logan City School	162,908	170,033	187,399
	Transfer from General Fund	162,908	269,117	252,403
	Usage of beginning fund balance	0		
	Total Revenues & Other Sources	330,320	443,853	447,762
	EXPENDITURES	358,690	443,853	447,762
	Transfer to I.S. Fund	0	0	0
	Total Expenditures & Other Uses	358,690	443,853	447,762

Willow Park Fund 2004-05

Special Revenue Fund

Account Number	Description	Prior Year Actual 2002-03	Current Year Appropriation	Next Year Budget Appropriation
	REVENUES			
	Misc. Revenue	103,226	92,677	168,364
	State Grant	0	0	2,700
	Federal Government Grant	7,511	30,000	0
	Cont. State of Utah	94,370	78,000	78,000
	Restaurant Tax Funds	0	0	28,438
	Fund Reserve	17,615	0	0
	OTHER SOURCES			
	Cont. Cache County	198,516	336,599	286,054
	Transfer from General Fund	198,517	336,599	286,054
	Transfer from Other Funds	0	0	0
	Usage of beginning fund balance	0	0	0
	TOTAL REVENUES & OTHER SOURCES	619,755	873,875	849,610
	EXPENDITURES	600,873	890,864	829,470
	Transfer to I.S. Fund	7,896	7,003	10,154
	Transfer to General Fund	10,986	9,986	9,986
	Transfer to Rolling Stock Fund	0	0	0
	Total Expenditures & Other Uses	619,755	873,875	849,610

Communication Center 2004-05

Special Revenue Fund

Account Number	Description	Prior Year Actual 2001-02	Current Year Estimate	Next Year Budget Appropriation
	REVENUES			
	Communication Center Fees	719,654	824,047	1,016,001
	State Grant	6,480	0	0
	Interest on Investment	0	6,130	1,846
	Transfer from Other Funds	248,554		
	Fund Reserve	0	0	0
	Charter Service	0	0	0
	Total Revenues & Other Sources	974,688	830,177	1,017,847
	EXPENDITURES	736,403	789,608	953,038
		0		
	Transfer to I.S. Fund	43,061	40,569	14,809
	Transfer to General Fund	0	0	50,000
	Total Expenditures & Other Uses	779,464	830,177	1,017,847

TRANSIT 2004-05

Special Revenue Fund

Account Number	Description	Prior Year Actual 2001-02	Current Year Appropriation	Next Year Budget Appropriation
	REVENUES			
	General Sales Tax	1,520,847	1,583,439	1,600,710
	Grants	1,594,519	624,646	860,900
	Interest on Investments	0	14,000	12,000
	Fund Reserve	2,008,346	60,000	163,642
	Cont From Gov't Units	214,211	162,183	106,053
	Charter Service	28,707	3,000	3,000
	Misc. Income	5,020	4,440	22,440
	Total Revenues & Other Sources	5,371,650	2,451,708	2,768,745
	EXPENDITURES	1,841,134	2,426,591	2,737,189
	Transfer to I.S. Fund	20,579	13,117	19,556
	Transfer to R.S. Fund	0	0	0
	Transfer to General Fund	12,000	12,000	12,000
	Total Expenditures	1,873,713	2,451,708	2,768,745

Capital Projects Fund

Capital Projects

Account Number	Description	Prior Year Actual 2002-03	Current Year Estimate	Next Year Budget Appropriation
	REVENUES			
	Contributions Other Funds	0	0	0
	Interest Income	316,841	0	0
	Federal Grant	0	0	378,928
	Loans From Other Funds	1,020,000	0	0
	Bond Proceeds	0	0	0
	Fixed Assets	1,265,825	0	0
	Fund Reserve	478,878	0	0
	Transfer from Other Funds	600,000	0	0
	Total Revenues & Other Sources	3,681,544	0	378,928
	TOTAL AVAILABLE FOR APPROPRIATIONS	3,681,544	0	378,928
	EXPENDITURES			
		3,906,639	0	378,928
	Total Expenditures	3,383,004	0	378,928

Golf Course 2004-05

Enterprise Fund

Account Number	Description	Prior Year Actual 2002-03	Current Year Appropriation	Next Year Budget Appropriation
	OPERATING REVENUE:			
	Charges For Services	830,245	889,500	871,000
	Interest Earned	0	0	0
	Miscellaneous Income	3,125	4,286	8,769
	Lease Income		0	0
	Fund Reserve	0	0	0
	Sale Fixed Asset	0	0	0
	TOTAL OPERATING REVENUE	833,370	893,786	879,769
	OPERATING EXPENSES:			
	Personnel Services	316,052	375,469	379,995
	Contractual Services	38,444	7,500	7,500
	Material and Supplies	262,497	298,400	345,475
	Depreciation	64,411	30,000	129,991
	Rolling Stock Assessment	10,551	0	0
	Lease Purchase Pmt	15,810	10,666	8,389
	Principal on Bonds	0	0	0
	Principal on Leases	0	0	0
	TOTAL OPERATING EXPENSE	707,765	722,035	871,350
	OPERATING INCOME (LOSS)	125,605	171,751	8,419
	NON-OPERATING REVENUE (EXPENSE) AND TRANSFERS			
	Connection Fees	0	0	0
	Interest Expense	0	0	0
		0	0	0
	Operating Trans to I.S. Fund	17,496	4,844	8,419
	Operating Trans from General Fund	297,113	215,415	378,490
	Operating Trans From Other Fund	9,550		
	Operating Trans to Building Authority	480,156	382,322	378,490
	NET INCOME (LOSS)	-65,384	0	0

Storm Water 2004-05

*Newly created fund

Enterprise Fund

Account Number	Description	Prior Year Actual 2002-03	Current Year Appropriation	Next Year Budget Appropriation
	OPERATING REVENUE:			
	Charges For Services			433,000
	Interest Earned			0
	Misc Income			0
	Fund Reserve			0
	Lease Income			0
	Sale Fixed Asset			0
	TOTAL OPERATING REVENUE			433,000
	OPERATING EXPENSES:			
	Personnel Services			0
	Contractual Services			
	Material and Supplies			0
	Depreciation			0
	Other Admin Fees			0
	TOTAL OPERATING EXPENSE			0
	OPERATING INCOME (LOSS)			433,000
	NON-OPERATING REVENUE (EXPENSE) AND TRANSFERS			
	Connection Fees			0
	Interest Expense			0
	Operating Trans From Other Fund			0
	Operating Trans to Rolling Stock Fund			0
	Operating Trans to I.S. Fund			0
	Operating Trans to General Fund			0
	Operating Trans to Workmans Comp			0
	Operating Trans to Service Center			0
	NET INCOME (LOSS)			433,000

Water Department 2004-05

Enterprise Fund

Account Number	Description	Prior Year Actual 2000-01	Current Year Appropriation	Next Year Budget Appropriation
	OPERATING REVENUE:			
	Charges For Services	6,624,856	10,043,288	8,041,900
	Interest Earned	115,750		3,700
	Misc Income.	28,598	7,481	14,500
	CDBG Low Interest Loans	0		
	Loans From Other Funds	87,025		
	Bond Proceeds	9,045,000	0	0
	Fund Reserve	0	604,000	0
	Sale Fixed Asset	0	21,000	28,990
	TOTAL OPERATING REVENUE	15,901,229	10,675,769	8,089,090
	OPERATING EXPENSES:			
	Personnel Services	1,090,265	1,360,210	1,301,485
	Contractual Services	0	230,000	318,000
	Material and Supplies	8,201,271	4,793,803	3,982,250
	Depreciation	442,758	0	0
	Other ADMIN FEES	573,779	580,000	563,457
	TOTAL OPERATING EXPENSE	10,308,073	6,964,013	6,165,192
	OPERATING INCOME (LOSS)	5,593,156	3,711,756	1,923,898
	NON-OPERATING REVENUE (EXPENSE) AND TRANSFERS			
	Connection Fees			
	Contribution Private Sources			
	Operating Trans From Other Fund	0	0	0
	Operating Trans To Rolling Stock Fund	0	0	0
	Operating Trans to I.S. Fund	20,721	21,109	39,447
	Operating Trans to General Fund	1,054,826	1,075,070	1,265,371
	Operating Trans to Workmans Comp	0	0	0
	Operating Trans to Service Center	45,250	55,273	0
	NET INCOME (LOSS)	4,472,359	2,560,304	619,080

Electric Department 2004-05

Enterprise Fund

Account Number	Description	Prior Year Actual 2002-03	Current Year Estimate	Next Year Budget Appropriation
	OPERATING REVENUE:			
	Charges For Services	22,283,720	28,252,651	29,107,288
	Interest Earned	81,777	0	20,000
	Miscellaneous Income	495,990	55,100	133,495
	Fund Reserve	0	0	0
	Lease Income	0	0	0
	Sale Fixed Asset	0	0	0
	TOTAL OPERATING REVENUE	22,861,487	28,307,751	29,260,783
	OPERATING EXPENSES:			
	Personnel Services	2,175,813	2,326,002	2,515,769
	Contractual Services	20,692,330	17,124,950	15,024,221
	Material and Supplies	12,180,242	4,525,540	4,795,970
	Depreciation	1,243,217	1,000,000	508,517
	Other Admin Fees	463,500	463,500	588,180
	TOTAL OPERATING EXPENSE	36,755,102	25,439,992	23,432,657
	OPERATING INCOME (LOSS)	-13,893,615	2,867,759	5,828,126
	NON-OPERATING REVENUE (EXPENSE) AND TRANSFERS			
	Connection Fees	0	0	0
	Interest Expense	0	0	0
	Operating Trans From Other Fund	0	0	0
	Operating Trans to I.S. Fund	70,616	40,016	58,108
	Operating Tran to Rolling Stock Fund	0	0	0
	Operating Trans to General Fund	2,040,000	2,868,506	3,055,473
	Operating Trans to Workmans Comp	0	0	0
	Operating Trans to Service Center	57,180	46,971	0
	Loan to Capital Fund	0	0	0
	NET INCOME (LOSS)	-16,061,411	-87,734	2,714,545

Solid Waste 2004-05

Enterprise Fund

Account Number	Description	Prior Year Actual 2002-03	Current Year Appropriation	Next Year Budget Appropriation
	OPERATING REVENUE:			
	Charges For Services	6,531,339	7,254,547	7,665,209
	Interest Earned	96,838	36,050	0
	Misc Income	266	12,145	67,457
	Fund Reserve	2,088	261,360	1,000,000
	Lease Income	0	375,000	0
	Sale Fixed Asset	41,606	2,200	31,400
	TOTAL OPERATING REVENUE	6,672,137	7,941,302	8,764,066
	OPERATING EXPENSES:			
	Personnel Services	2,069,533	2,292,165	2,467,548
	Contractual Services			
	Material and Supplies	2,348,930	3,469,804	3,503,186
	Depreciation	622,297	650,000	667,948
	Other Admin Fees	515,000	590,000	586,020
	TOTAL OPERATING EXPENSE	5,555,760	7,001,969	7,224,702
	OPERATING INCOME (LOSS)	1,116,377	939,333	1,539,364
	NON-OPERATING REVENUE (EXPENSE) AND TRANSFERS			
	Connection Fees	0	0	0
	Interest Expense	0	0	0
	Operating Trans From Other Fund	0	0	1,000,000
	Operating Trans to Rolling Stock Fund	0	0	0
	Operating Trans to I.S. Fund	60,177	53,179	83,035
	Operating Trans to General Fund	473,783	860,770	1,086,690
	Operating Trans to Workmans Comp	0	0	0
	Operating Trans to Service Center	99,334	25,384	0
	NET INCOME (LOSS)	483,083	0	1,369,639

Sewer Treatment Utility 2004-05

*New Enterprise Fund created from Water Fund

Enterprise Fund

Account Number	Description	Prior Year Actual 2002-03	Current Year Appropriation	Next Year Budget Appropriation
	OPERATING REVENUE:			
	Charges For Services			2,562,000
	Interest Earned			672
	Misc Income.			0
	CDBG Low Interest Loans			
	Loans From Other Funds			
	Bond Proceeds			0
	Fund Reserve			0
	Sale Fixed Asset			0
	TOTAL OPERATING REVENUE			2,562,672
	OPERATING EXPENSES:			
	Personnel Services			101,261
	Contractual Services			255,000
	Material and Supplies			701,250
	Depreciation			87,850
	Other ADMIN FEES			0
	TOTAL OPERATING EXPENSE			1,145,361
	OPERATING INCOME (LOSS)			1,417,311
	NON-OPERATING REVENUE (EXPENSE) AND TRANSFERS			
	Connection Fees			
	Contribution Private Sources			
	Operating Trans From Other Fund			1,000,000
	Operating Trans To Rolling Stock Fund			0
	Operating Trans to I.S. Fund			6,618
	Operating Trans to General Fund			0
	Operating Trans to Workmans Comp			0
	Operating Trans to Service Center			0
	NET INCOME (LOSS)			2,410,693

	Transfers Out			Transfers In							
	Transfers	Rent Admin	Loans	I.S. Assessment	Gen Fund Transfers	Gen Fund Admin	Rec Center	Willow	Golf Course	Sewer Treatment	Information Systems
General Fund	916,947	0	0	662,758	0	0	252,403	286,054	378,490	0	662,758
Library	0	80,000	0	93,831	0	80,000	0	0	0	0	93,831
Willow Park	0	9,986	0	10,154	0	9,986	0	0	0	0	10,154
Communications Center	0	50,000	0	14,809	0	50,000	0	0	0	0	14,809
RDA-ADMIN Fees	0	34,000	0	0	0	34,000	0	0	0	0	0
Transit-ADMIN FEES	0	12,000	0	19,556	0	12,000	0	0	0	0	19,556
Golf Course	0	0	0	8,419	0	0	0	0	0	0	8,419
Water/Wastewater	1,265,371	563,457	0	39,447	1,265,371	563,457	0	0	0	0	39,447
Sewer Treatment	0	0	0	6,618	0	0	0	0	0	0	6,618
Light & Power	3,055,473	588,180	0	58,108	3,055,473	588,180	0	0	0	0	58,108
Environmental Health	1,086,690	586,020	1,000,000	83,035	1,086,690	586,020	0	0	0	1,000,000	83,035
Storm Water Collection	0	0	0	0	0	0	0	0	0	0	0
Information System	300,000	0	0	0	300,000	0	0	0	0	0	0
Sub Total	6,624,481	1,923,643	1,000,000	996,735	5,707,534	1,923,643	252,403	286,054	378,490	1,000,000	996,735
Total Transfers Out				10,544,859							10,544,859